

## EXHIBIT #22

**Internal Revenue Service**  
Appeals Office  
P.O. Box 24018  
Fresno, CA 93779-4018

Date: October 5, 2011

LARRY L STULER  
565 ADDISON AVENUE  
WASHINGTON PA 15301

**Department of the Treasury** EXHIBIT #22  
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**Person to Contact:**  
Corina Arredondo  
Employee ID Number: 1000157524  
Tel: 559-253-4807  
Fax: 559-253-4890

**Refer Reply to:**  
AP:FW:FRC:CFA

**In Re:**  
Freedom of Information Act  
**Tax Period(s) Ended:**  
12/2004

Dear Mr. Larry L Stuler:

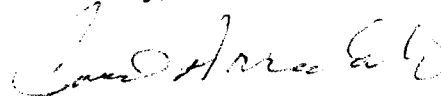
This letter is our acknowledgement that on September 20, 2011 we received your Freedom of Information Act (FOIA) administrative appeal, dated September 14, 2011. We are required to complete our consideration of your appeal within 20 business days after the date we receive your appeal. If we are unable to complete your case in that time frame, you may seek judicial review by properly filing suit in the United States District Court in the district where you live or work, where your records are located or in the District of Columbia. The rules for filing such suit are set forth in Federal Rule of Civil Procedure 4(i).

It may take several weeks to retrieve the pertinent documents from the Disclosure Office. We will then complete our review and notify you in writing of our decision and of any judicial remedies that may be available to you. We apologize for any delay in responding to your request.

If you decide to file suit with the Court while we are considering your case, please advise this office in writing of your action. Once notified, we will terminate our consideration of your FOIA appeal and transfer jurisdiction to the Court.

In the interim, if you have any questions concerning the status of your appeal, please contact the Appeals Officer whose name and telephone number are listed above.

Sincerely,



Corina Arredondo  
Appeals Officer